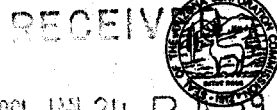




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ORIGINAL

WILLIAM A. MUNDELL
CHAIRMAN
JIM IRVIN
COMMISSIONER
MARC SPITZER
COMMISSIONER



BRIAN C. McNEIL
EXECUTIVE SECRETARY

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ARIZONA CORPORATION COMMISSION

8W-01032A-00-0364
SW-01032A-00-0704
8W-01032A-00-0705
8W-01032A-00-1022 W-01032B-00-1043

E-01032A-00-0163
E-01032A-01-0045
E-01032C-00-0813
E-01032C-00-0814
E-01032C-98-0474
W-01032A-00-0192
W-01032B-00-0205

RE: Statement of No Personal Financial Interest and Offer to Recuse

Since 1982 I have been a licensed attorney in Arizona. My law practice is exclusively focused on representing taxpayers against the Internal Revenue Service. Although not required to do so, I accepted no cases against the Arizona Department of Revenue while serving in the Legislature for the past eight years.

Since 1997 I have been a contract employee with KPMG LLP, a public accounting firm doing business as a New York limited liability partnership ("KPMG"). KPMG has not appeared as a party or a representative at the Corporation Commission.

I have no financial interest in KPMG or any KPMG client other than as a contract employee providing professional services in Federal tax cases. As I fulfill my contract with KPMG, I will not perform any services of any nature for any individual or entity regulated by the Corporation Commission.

KPMG is the public auditor for Citizens Communications ("Citizens"), an entity domiciled in Connecticut engaged in business in Arizona and regulated by the Corporation Commission. I have had no contact with KPMG with respect to Citizens and will not in the future communicate in any way with KPMG regarding Citizens or any matter before the Commission.

I am confident that my employment contract with KPMG does not create a conflict of interest under Arizona law or any rule of the Commission. I am disclosing KPMG's relationship with Citizens and welcome any party to any Citizens case to inform me if it has any concern that my contract with KPMG might compromise my ability to deliberate impartially on any Citizens matter. I am willing to recuse myself, if objection is raised, from any Citizens case to avoid any perception of a lack of impartiality.

If there are questions regarding this matter, please contact me as soon as possible.

Very truly yours,

Marc Spitzer
Commissioner

Arizona Corporation Commission

DOCKETED

JAN 24 2001

DOCKETED BY